

Auditing Procedures Report

Issued under P.A. 2 of 1968, as amended.

Local Government Type <input type="checkbox"/> City <input type="checkbox"/> Township <input type="checkbox"/> Village <input checked="" type="checkbox"/> Other		Local Government Name MACATAWA AREA PUBLIC TRANSIT SYSTEM	County OTTAWA
Audit Date 6/30/05	Opinion Date 11/9/05	Date Accountant Report Submitted to State: 12/22/05	

We have audited the financial statements of this local unit of government and rendered an opinion on financial statements prepared in accordance with the Statements of the Governmental Accounting Standards Board (GASB) and the *Uniform Reporting Format for Financial Statements for Counties and Local Units of Government in Michigan* by the Michigan Department of Treasury.

We affirm that:

1. We have complied with the *Bulletin for the Audits of Local Units of Government in Michigan* as revised.
2. We are certified public accountants registered to practice in Michigan.


We further affirm the following. "Yes" responses have been disclosed in the financial statements, including the notes, or in the report of comments and recommendations

You must check the applicable box for each item below.

- ☐ Yes ☒ No 1. Certain component units/funds/agencies of the local unit are excluded from the financial statements.
- ☐ Yes ☒ No 2. There are accumulated deficits in one or more of this unit's unreserved fund balances/retained earnings (P.A. 275 of 1980).
- ☐ Yes ☒ No 3. There are instances of non-compliance with the Uniform Accounting and Budgeting Act (P.A. 2 of 1968, as amended).
- ☐ Yes ☒ No 4. The local unit has violated the conditions of either an order issued under the Municipal Finance Act or its requirements, or an order issued under the Emergency Municipal Loan Act.
- ☐ Yes ☒ No 5. The local unit holds deposits/investments which do not comply with statutory requirements. (P.A. 20 of 1943, as amended [MCL 129.91], or P.A. 55 of 1982, as amended [MCL 38.1132]).
- ☐ Yes ☒ No 6. The local unit has been delinquent in distributing tax revenues that were collected for another taxing unit.
- ☐ Yes ☒ No 7. The local unit has violated the Constitutional requirement (Article 9, Section 24) to fund current year earned pension benefits (normal costs) in the current year. If the plan is more than 100% funded and the overfunding credits are more than the normal cost requirement, no contributions are due (paid during the year).
- ☐ Yes ☒ No 8. The local unit uses credit cards and has not adopted an applicable policy as required by P.A. 266 of 1995 (MCL 129.241).
- ☐ Yes ☒ No 9. The local unit has not adopted an investment policy as required by P.A. 196 of 1997 (MCL 129.95).

We have enclosed the following:

	Enclosed	To Be Forwarded	Not Required
The letter of comments and recommendations.			✓
Reports on individual federal financial assistance programs (program audits).			✓
Single Audit Reports (ASLGU).			✓

Certified Public Accountant (Firm Name) REHMANN ROBSON - DOUGLAS J. VREDEVELD, CPA, PRINCIPAL			
Street Address 2330 EAST PARIS AVENUE SE, P.O. BOX 6547		City GRAND RAPIDS	State MI
		ZIP 49516-6547	
Accountant Signature 			Date 12/22/05

**CITY OF HOLLAND, MICHIGAN
MACATAWA AREA PUBLIC TRANSIT SYSTEM**

**FINANCIAL STATEMENTS
AND
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2005**



REHMANN ROBSON

Certified Public Accountants

CITY OF HOLLAND
MACATAWA AREA PUBLIC TRANSIT SYSTEM
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REHMANN ROBSON

Certified Public Accountants

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INDEPENDENT AUDITORS' REPORT

November 9, 2005

To the Board of Trustees
Holland Macatawa Area Public Transit System
Holland, Michigan

We have audited the accompanying financial statements of the City of Holland, Michigan, Macatawa Area Public Transit System Enterprise Fund as of June 30, 2005, and for the year then ended as listed in the table of contents. These financial statements are the responsibility of the management of the City of Holland, Michigan. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, these financial statements present only the Macatawa Area Public Transit System Enterprise Fund and do not purport to, and do not, present fairly the financial position of the City of Holland, Michigan, as of June 30, 2005 and the changes in financial position and cash flows of its proprietary fund types for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the City of Holland, Michigan, Macatawa Area Public Transit System Enterprise Fund as of June 30, 2005, and the changes in its financial position and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

**CITY OF HOLLAND
MACATAWA AREA PUBLIC TRANSIT SYSTEM**

STATEMENT OF NET ASSETS

JUNE 30, 2005

ASSETS	
Current assets	
Cash and pooled investments	\$ 532,103
Receivables:	
Customers	61,138
Taxes	284
Due from other governmental units	877,314
	<hr/>
Total current assets	1,470,839
Restricted assets	
Cash and pooled investments	300,000
	<hr/>
Capital assets (net of accumulated depreciation)	1,927,242
	<hr/>
Total assets	3,698,081
	<hr/>
LIABILITIES	
Current liabilities	
Accounts payable	366,745
Accrued expenses and other liabilities	8,193
Due to other funds of the City of Holland	279,036
	<hr/>
Total liabilities - all current	653,974
	<hr/>
NET ASSETS	
Net assets	
Invested in capital assets	1,927,242
Restricted - by participation agreement	300,000
Unrestricted	816,865
	<hr/>
Total net assets	\$ 3,044,107
	<hr/>

The accompanying notes are an integral part of these financial statements.

CITY OF HOLLAND
MACATAWA AREA PUBLIC TRANSIT SYSTEM

STATEMENT OF REVENUE, EXPENSES AND CHANGES IN NET ASSETS

FOR THE YEAR ENDED JUNE 30, 2005

Operating revenue	
Passenger fares	\$ 174,778
User fees and charges for services	<u>209,862</u>
Total operating revenue	<u>384,640</u>
Operating expenses	
Operations	1,825,417
Maintenance	268,721
General administration	<u>544,706</u>
Total operating expenses	<u>2,638,844</u>
Operating loss	<u>(2,254,204)</u>
Nonoperating revenues (expenses)	
Property taxes	111,020
Federal grants	1,161,060
State grants	916,983
Investment income	26,052
Loss on sale of capital assets	<u>(5,916)</u>
Total nonoperating revenues	<u>2,209,199</u>
Loss before transfers	<u>(45,005)</u>
Transfers	
Transfers out	<u>(3,700)</u>
Change in net assets	<u>(48,705)</u>
Net assets - beginning of year	<u>3,092,812</u>
Net assets - end of year	<u><u>\$ 3,044,107</u></u>

The accompanying notes are an integral part of these financial statements.

CITY OF HOLLAND
MACATAWA AREA PUBLIC TRANSIT SYSTEM

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED JUNE 30, 2005

Cash flows from operating activities:	
Receipts from customers and users	\$ 350,988
Payments to suppliers	(2,171,659)
Payments to employees	(105,088)
	<hr/>
Net cash used for operating activities	(1,925,759)
	<hr/>
Cash flows from capital and related financing activities	
Purchase of capital assets	(508,863)
Proceeds from sales of capital assets	2,367
	<hr/>
Net cash used for capital and related financing activities	(506,496)
	<hr/>
Cash flows from noncapital financing activities:	
Property taxes	111,101
Federal and/or state grants	2,006,373
Intergovernmental payments	179,181
	<hr/>
Net cash provided by noncapital financing activities	2,296,655
	<hr/>
Cash flows from investing activities:	
Investment earnings	26,052
	<hr/>
Net decrease in cash and pooled investments	(109,548)
Cash and pooled investments - Beginning of year	941,651
	<hr/>
Cash and pooled investments - End of year	\$ 832,103
	<hr/>
Statement of net assets classifications of cash and pooled investments:	
Current assets	\$ 532,103
Restricted assets	300,000
	<hr/>
Total statement of net assets classifications	\$ 832,103
	<hr/>

The accompanying notes are an integral part of these financial statements.

CITY OF HOLLAND
MACATAWA AREA PUBLIC TRANSIT SYSTEM
STATEMENT OF CASH FLOWS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2005

**Reconciliation of operating loss to net cash used for
operating activities:**

Operating loss	\$ (2,254,204)
Adjustment to reconcile operating loss to net cash used for operating activities:	
Depreciation	302,377
Changes in operating assets and liabilities:	
Accounts receivable	(33,652)
Accounts payable	66,837
Accrued and other liabilities	<u>(7,117)</u>
Net cash used for operating activities	<u>\$ (1,925,759)</u>

The accompanying notes are an integral part of these financial statements.

CITY OF HOLLAND
MACATAWA AREA PUBLIC TRANSIT SYSTEM
NOTES TO FINANCIAL STATEMENTS

1. NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Macatawa Area Public Transit System (System) of the City of Holland, Michigan (City), is an enterprise fund of the City of Holland. The City acquired these operations pursuant to the provisions set forth in Section 157A of the City Charter. ATC/Van Com (the "Company") managed the operations of the System pursuant to an agreement between the Company and the City of Holland. The Macatawa Area Public Transit System provides public transportation services to users in the City of Holland and portions of the surrounding area.

Basis of Accounting

The System is accounted for in an enterprise fund which accounts for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges.

The accounting policies of the System conform to generally accepted accounting principles as applicable to enterprise funds of governmental units, and accordingly, the accrual basis of accounting and the economic resource measurement focus are followed. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the System are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance. The System has elected not to follow subsequent private-sector guidance.

A summary of significant accounting policies is as follows:

Cash and Pooled Investments

The System participates in the City's pooled cash and investment program that is available for use by all funds maintained by the City. For the purpose of the statement of cash flows the System considers cash and pooled investments to be cash and cash equivalents because investments and deposits within pooled cash and investments are not identifiable to specific funds and the assets can be withdrawn at anytime similar to a demand deposit account.

CITY OF HOLLAND
MACATAWA AREA PUBLIC TRANSIT SYSTEM

NOTES TO FINANCIAL STATEMENTS

Cash and Pooled Investments

Cash and pooled investments of the System are carried at fair value and are held in the name of the City of Holland.

State statute authorizes the City to invest in:

- a. Bonds, securities, other obligations and repurchase agreements of the United States, or an agency or instrumentality of the United States.
- b. Certificates of deposit, savings accounts, deposit accounts or depository receipts of a qualified financial institution.
- c. Commercial paper rated at the time of purchase within the two highest classifications established by not less than two standard rating services and that matures not more than 270 days after the date of purchase.
- d. Bankers' acceptances of United States banks.
- e. Obligations of the State of Michigan and its political subdivisions that, at the time of purchase are rated as investment grade by at least one standard rating service.
- f. Mutual funds registered under the Investment Company Act of 1940 with the authority to purchase only investment vehicles that are legal for direct investment by a public corporation.
- g. External investment pools as authorized by Public Act 20 as amended through December 31, 1997.

The City's investment policy allows for all of these types of investments.

Capital Assets

Property and equipment are recorded at cost or, if donated, at their estimated fair value on the date donated. The government defines capital assets as assets with an initial individual cost of more than \$500 and an estimated useful life in excess of one year. Depreciation on such capital assets is recorded on a straight-line basis over the estimated useful lives of the assets and is charged as an expense against operations. Costs of maintenance and repairs are charged to expense when incurred.

Depreciation on capital assets is computed using the straight-line method over the following estimated useful lives:

	<u>Years</u>
Land improvements	10-20
Buildings and structures	5-40
Machinery and equipment	3-20
Office furniture and equipment	5-15
Vehicles	5-12

Property Taxes and Other Revenue

Property taxes and other revenues are recorded as revenue when earned.

Properties are assessed as of December 31 and become a lien at that time. The related property taxes are levied and billed on July 1 of the following year and are due without penalty on or before August 15. Real property taxes that have not been collected as of March 1 are turned over to Ottawa and/or Allegan Counties for collection. The Counties advance the Transit System one hundred percent for the delinquent real property taxes. Collection of delinquent personal property and industrial facilities taxes remains the responsibility of the City Treasurer. Property taxes and other revenues are recorded as revenue when earned.

CITY OF HOLLAND
MACATAWA AREA PUBLIC TRANSIT SYSTEM

NOTES TO FINANCIAL STATEMENTS

2. DEPOSITS AND INVESTMENTS

The System's deposits and investments are included on the statement of net assets under the cash and pooled investments caption. The extent of deposit and investment risk associated with the cash and pooled investment balance cannot be determined separately for the System because the deposits and investments in the pool are not specifically identifiable by fund.

3. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2005 was as follows:

	<u>Balance July 1, 2004</u>	<u>Additions</u>	<u>Dispositions</u>	<u>Balance June 30, 2005</u>
Capital assets, not being depreciated:				
Construction in progress	\$ 44,308	\$ 52,904	\$ 44,308	\$ 52,904
Capital assets, being depreciated:				
Land improvements	35,374	20,436	-	55,810
Buildings and structures	533,389	33,551	-	566,940
Machinery and equipment	181,201	185,494	8,668	358,027
Office furniture and equipment	40,184	1,947	3,676	38,455
Vehicles	1,991,106	258,839	69,861	2,180,084
Total capital assets, being depreciated	2,781,254	500,267	82,205	3,199,316
Less accumulated depreciation for:				
Land improvements	13,435	2,695	-	16,130
Buildings and structures	152,430	14,344	-	166,774
Machinery and equipment	60,883	23,585	7,576	76,892
Office furniture and equipment	20,426	2,300	3,472	19,254
Vehicles	849,349	259,453	62,874	1,045,928
Total accumulated depreciation	1,096,523	302,377	73,922	1,324,978
Net capital assets, being depreciated	1,684,731	197,890	8,283	1,874,338
Net capital assets	\$ 1,729,039	\$ 250,794	\$ 52,591	\$ 1,927,242

As of June 30, 2005, the City had awarded bids in the amount of \$662,967 for the purchase of three busses for the Macatawa Area Express system. As of June 30, 2005, none of this amount had been paid. The busses were received in July of 2005.

CITY OF HOLLAND
MACATAWA AREA PUBLIC TRANSIT SYSTEM
NOTES TO FINANCIAL STATEMENTS

4. MANAGEMENT AGREEMENT

The City has entered into an agreement with ATC/Van Com to provide the operations of the Macatawa Area Public Transit System. The terms of the agreement require the City to pay an hourly rate for such services based on anticipated vehicle hours. The agreement expired June 30, 2005.

5. RISK MANAGEMENT

The System is exposed to various risks of loss related to property loss, torts, errors and omissions, employee injuries (workers' compensation), as well as medical benefits provided to employees. The City of Holland is self-insured for a portion these risks with the exception of workers' compensation insurance which is insured by a third party on a premium basis. The City purchases excess reinsurance and allocates risk management costs among the various funds of the City, including the Macatawa Area Public Transit System. The Macatawa Area Public Transit System pays premiums to the City of Holland insurance internal service fund which account for claims that have been incurred through the end of the fiscal year, including both those claims that have been reported, as well as those that have not yet been reported.

* * * * *



REHMANN ROBSON

Certified Public Accountants

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INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION

November 9, 2005

Honorable Mayor and Members of the City Council
City of Holland, Michigan

We have audited the financial statements of the City of Holland, Michigan, Macatawa Area Public Transit System Enterprise Fund as of and for the year ended June 30, 2005. Our audit was conducted for the purpose of forming an opinion on the City of Holland, Michigan, Macatawa Area Public Transit System Enterprise Fund's financial statements taken as a whole. The supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the financial statements of the City of Holland, Michigan, Macatawa Area Public Transit System Enterprise Fund. The information found on pages 11 through 14, has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole. The information on pages 15 through 17 has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Rehmann Robson

CITY OF HOLLAND
MACATAWA AREA PUBLIC TRANSIT SYSTEM
SCHEDULE OF NONOPERATING REVENUE
FOR THE YEAR ENDED JUNE 30, 2005

	July 1, 2004 to September 30, 2004	October 1, 2004, to June 30, 2005	Total
Tax levy	<u>\$ 27,919</u>	<u>\$ 83,101</u>	<u>\$ 111,020</u>
Federal grants:			
Section 5307 funds	42,470	816,000	858,470
Capital grants	<u>4,582</u>	<u>298,008</u>	<u>302,590</u>
Total federal grants	<u>47,052</u>	<u>1,114,008</u>	<u>1,161,060</u>
State of Michigan grants:			
Operating assistance from prior years	-	(130,290)	(130,290)
Formula operating assistance	179,549	792,077	971,626
Capital grants	<u>-</u>	<u>75,647</u>	<u>75,647</u>
Total State of Michigan grants	<u>179,549</u>	<u>737,434</u>	<u>916,983</u>
Interest income	<u>-</u>	<u>26,052</u>	<u>26,052</u>
Loss on sale of capital assets	<u>-</u>	<u>(5,916)</u>	<u>(5,916)</u>
Total nonoperating revenue	<u><u>\$ 254,520</u></u>	<u><u>\$ 1,954,679</u></u>	<u><u>\$ 2,209,199</u></u>

CITY OF HOLLAND
MACATAWA AREA PUBLIC TRANSIT SYSTEM

SCHEDULE OF OPERATING EXPENSES

FOR THE YEAR ENDED JUNE 30, 2005

	<u>Operations</u>	<u>Maintenance</u>	<u>General Administration</u>	<u>Total</u>
Labor	\$ 1,124,252	\$ -	\$ 70,382	\$ 1,194,634
Fringe benefits	394,832	-	31,093	425,925
Services	110,419	268,397	103,372	482,188
Materials	159,273	324	9,207	168,804
Utilities	-	-	22,475	22,475
Casualty and liability costs	32,301	-	-	32,301
Miscellaneous service	2,499	-	5,800	8,299
Lease and rentals	1,841	-	-	1,841
Depreciation:				
Grant assets	-	-	266,971	266,971
Other assets	-	-	35,406	35,406
Total operating expenses	<u>\$ 1,825,417</u>	<u>\$ 268,721</u>	<u>\$ 544,706</u>	<u>\$ 2,638,844</u>

CITY OF HOLLAND
MACATAWA AREA PUBLIC TRANSIT SYSTEM

NET ELIGIBLE COST COMPUTATIONS OF GENERAL OPERATIONS

FOR THE YEAR ENDED JUNE 30, 2005

	July 1, 2004, to September 30, 2004	October 1, 2004, to June 30, 2005	Total
Expenses			
Labor	\$ 282,001	\$ 912,633	\$ 1,194,634
Fringe benefits	97,885	328,040	425,925
Services	109,694	372,494	482,188
Materials and supplies	37,724	131,080	168,804
Utilities	3,594	18,881	22,475
Casualty and liability costs	6,663	25,638	32,301
Miscellaneous service	2,768	5,531	8,299
Lease and rentals	250	1,591	1,841
Depreciation	274,645	27,732	302,377
Total expenses	815,224	1,823,620	2,638,844
Less ineligible expenses			
Depreciation	266,971	-	266,971
Ineligible local contracts	-	12,468	12,468
Ineligible charter expense	-	12,148	12,148
Other	461	866	1,327
Total ineligible expenses	267,432	25,482	292,914
Eligible expenses	\$ 547,792	\$ 1,798,138	\$ 2,345,930
Eligible expenses - October 1, 2003 through June 30, 2004			\$ 1,792,989
Eligible expenses - July 1, 2004 through September 30, 2004			547,792
Total eligible expenses - Grant year ended September 30, 2004			\$ 2,340,781
Maximum state operating assistance Statutory cap: 60% of eligible expenses			\$ 1,404,469

**CITY OF HOLLAND
MACATAWA AREA PUBLIC TRANSIT SYSTEM**

**SCHEDULE OF FINANCIAL ASSISTANCE
FEDERAL AND STATE**

FOR THE YEAR ENDED JUNE 30, 2005

Federal Grantor and Program Title	Subgrantor Award Number	Federal CFDA Number	Award Amount	Accrued/ (Deferred) Revenue At June 30, 2004	Federal Revenue Received	State Revenue Received	Expenditures	Accrued/ (Deferred) Revenue At June 30, 2005	Revenue Recognized
U.S. DEPARTMENT OF TRANSPORTATION - Federal Transit Administration Capital and Operating Assistance Grants:									
Operating Assistance - Section 5307 (planning)	90-x-439	20.507	\$ 8,000	\$ 8,000	\$ -	-	-	\$ -	-
Operating Assistance - Section 5307	90-x-439	20.507	700,000	700,000	-	-	-	-	-
Operating Assistance - Section 5307	90-x-482	20.507	816,000	-	-	-	816,000	816,000	816,000
Operating Assistance - Section 5307	90-x-395	20.507	42,470	-	42,470	-	42,470	-	42,470
Capital Assistance	90-x-366	20.507	405,000	883	883	-	-	-	-
Capital Assistance	90-x-406	20.507	191,154	43,518	153,933	-	111,302	887	111,302
Capital Assistance	90-x-439	20.507	185,600	32,916	176,111	-	148,965	5,770	148,965
Capital Assistance	90-x-482	20.507	79,600	-	-	-	42,323	42,323	42,323
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			2,427,824	785,317	1,081,397	-	1,161,060	864,980	1,161,060
MICHIGAN DEPARTMENT OF TRANSPORTATION - Operating and Capital Assistance Grants:									
Operating Assistance prior years	n/a	n/a	n/a	-	-	(130,290)	(130,290)	-	(130,290)
Operating Assistance September 30, 2004	n/a	n/a	n/a	-	-	179,549	179,549	-	179,549
Operating Assistance September 30, 2005	n/a	n/a	n/a	-	-	792,077	792,077	-	792,077
Capital Assistance	n/a	n/a	n/a	-	-	-	10,581	10,581	10,581
Capital Assistance	01-0945	n/a	72,490	221	-	221	-	-	-
Capital Assistance	02-0045z1	n/a	58,882	-	-	-	-	-	-
Capital Assistance	02-0045z2	n/a	57,300	10,375	-	38,302	28,652	725	28,652
Capital Assistance	02-0045z3	n/a	46,400	8,731	-	44,117	36,414	1,028	36,414
Planning Grant	02-0045z3	n/a	1,000	1,000	-	1,000	-	-	-
TOTAL MICHIGAN DEPARTMENT OF TRANSPORTATION			236,072	20,327	-	924,976	916,983	12,334	916,983
			\$ 2,663,896	\$ 805,644	\$ 1,081,397	\$ 924,976	\$ 2,078,043	\$ 877,314	\$ 2,078,043

CITY OF HOLLAND
MACATAWA AREA PUBLIC TRANSIT SYSTEM
SCHEDULE OF VEHICLE MILES
FOR THE YEAR ENDED JUNE 30, 2005
(UNAUDITED)

	<u>TOTAL</u>
First quarter (July-September)	155,869
Second quarter (October-December)	166,009
Third quarter (January-March)	175,966
Fourth quarter (April-June)	<u>172,218</u>
Total	<u><u>670,062</u></u>

CITY OF HOLLAND
MACATAWA AREA PUBLIC TRANSIT SYSTEM

SCHEDULE OF LINE-HAUL PASSENGER DATA AND VEHICLE HOURS

FOR THE YEAR ENDED JUNE 30, 2005
(UNAUDITED)

	<u>Vehicle Hours</u>	<u>Regular Passengers</u>	<u>Senior Passengers</u>	<u>Handicapped Passengers</u>	<u>Senior/ Handicapped Passengers</u>	<u>Total Passengers</u>
First quarter (July-September)	5,085	9,243	1,841	7,503	107	18,694
Second quarter (October-December)	5,137	9,086	1,523	7,408	103	18,120
Third quarter (January-March)	5,066	11,459	1,480	8,970	132	22,041
Fourth quarter (April-June)	5,001	10,668	1,833	10,920	130	23,551
Total	<u><u>20,289</u></u>	<u><u>40,456</u></u>	<u><u>6,677</u></u>	<u><u>34,801</u></u>	<u><u>472</u></u>	<u><u>82,406</u></u>

CITY OF HOLLAND
MACATAWA AREA PUBLIC TRANSIT SYSTEM

SCHEDULE OF DEMAND RESPONSE PASSENGER DATA AND VEHICLE HOURS

FOR THE YEAR ENDED JUNE 30, 2005
(UNAUDITED)

	<u>Vehicle Hours</u>	<u>Regular Passengers</u>	<u>Senior Passengers</u>	<u>Handicapped Passengers</u>	<u>Senior/ Handicapped Passengers</u>	<u>Total Passengers</u>
First quarter (July-September)	6,069	3,376	879	17,382	991	22,628
Second quarter (October-December)	6,663	3,149	1,090	19,371	1,044	24,654
Third quarter (January-March)	7,526	4,137	1,111	22,542	1,210	29,000
Fourth quarter (April-June)	7,429	3,890	841	19,758	1,315	25,804
Total	<u><u>27,687</u></u>	<u><u>14,552</u></u>	<u><u>3,921</u></u>	<u><u>79,053</u></u>	<u><u>4,560</u></u>	<u><u>102,086</u></u>